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## College accounting testing program bulletin no. 34; Results of the fall, 1958, college accounting testing program

American Institute of Certified Public Accountants. Committee on Personnel Testing

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THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
COLLEGE ACCOUNTING TESTING PROGRAM

Bulletin No. 34

RESULTS OF THE  
FALL, 1958, COLLEGE ACCOUNTING TESTING PROGRAM

Prepared by  
Committee on Personnel Testing  
21 Audubon Avenue  
New York 32, N. Y.

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Assumption University of Windsor	Midwest Institute of Business Adm.
Ball State Teachers College	Millikin University
Bliss Business College	Nasson College
Bowling Green State University	New York State Agricultural & Tech. Inst.
Bryant College	University of North Carolina
Burlington College	College of the Pacific
Butte Business College	Pacific University
California College of Commerce	Peirce School of Business Adm.
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Chico State College	University of Pittsburgh
De Paul University	Providence College
University of Detroit	Queens College
Detroit Institute of Technology	Rider College
Drake University	University of Rochester
Duff's Iron City Business Institute	Rounsaville Business College
East Carolina College	Rutgers University, School of Bus. Adm.
Eastern Washington College of Education	Rutgers University, University College
Emory University	St. Joseph's College
Findlay College	St. Mary's College
Gallaudet College	Siena College
Gates College	Silliman University
Georgia State College	Skagit Valley College
Golden Gate College	Southern Illinois University
Hamilton College	Southwestern University
Harding College	Susquehanna University
Heald's Business College	Texas Christian University
Heidelberg College	Union College
Hillyer College	Union Junior College
Hofstra College	Villanova University
University of Houston	Virginia Polytechnic Institute
Husson College	University of Virginia
University of Illinois	State College of Washington
Indiana State Teachers College, Pa.	Washington and Lee University
Iona College	Wayne State University
Lehigh University	Wheaton College
Lincoln University	College of William and Mary
Marquette University	University of Wisconsin, Madison
McIntosh College	University of Wisconsin-Milwaukee
Memphis State University	Wisconsin State College

### Project Office Staff

Ben D. Wood, *Director*  
Arthur E. Traxler, *Assistant Director*

Robert D. North, *Administrative Assistant*  
Thomas Mahorney, *Test Program Supervisor*

## INTRODUCTION

A total group of eighty-two colleges and universities participated in the Thirteenth Annual Fall College Accounting Testing Program during the scheduled testing period of September 15 to October 18, 1958. The names of the participating institutions are listed on the opposite page.

The number of institutions that took part in this fall program was the second-largest on record since 1951, when central scoring was first required. In terms of the total number of aptitude, interest, and achievement tests administered, the program was the third-largest since 1951. Summary figures for the fall programs of the past five years are given in Table I.

TABLE I  
PARTICIPATION IN FALL COLLEGE ACCOUNTING TESTING  
PROGRAM DURING THE PAST FIVE YEARS

YEAR	NUMBER OF COLLEGES	NUMBER OF TESTS
1954	72	8,172
1955	85	9,847
1956	76	9,550
1957	75	7,906
1958	82	8,586

As in previous years, the use of the Orientation Test for the measurement of aptitude for accounting was stressed in the fall program. Most accounting departments find that the Orientation Test scores yield helpful information about the ability levels of their students. Maximum benefit is obtained from the College Accounting Testing Program when the student's knowledge of the principles and procedures of accounting, as measured by the achievement tests, is appraised in relation to the ability level that is indicated by the Orientation Test results. For many years, the Strong Vocational Interest Blank has proved to be valuable in counseling students regarding the advisability of preparing for a career in public accounting. This inventory provides a means for comparing a student's profile of vocational interests with those of a sizable group of men successfully engaged as public accountants.

The extent of use of each of the three types of tests in the 1958 fall program is reported in Table II, along with the comparable figures for the 1957 fall program. The Orientation Test accounted for approximately 80 per cent of the total volume for the program, which was about 5 per cent less than the proportion for the fall of 1957.

The proportional use of the Level I and Level II Achievement Tests and the Strong Vocational Interest Blank increased slightly as compared with last fall, but none of these accounted for as much as 10 per cent of the total program volume.

In the main, the forms of the tests used were those recommended for the program. Some use was made of other forms, to the extent of 574 Orientation Tests, seventy-one Level I Achievement Tests, and twenty-two Level II Achievement Tests.

TABLE II  
USE OF THE VARIOUS TESTS IN 1957 AND 1958 FALL PROGRAMS

T E S T	FALL, 1957		FALL, 1958	
	NUMBER	PER CENT	NUMBER	PER CENT
Orientation Test	6,752	85.40	6,834	79.60
Achievement Test, Level I	499	6.31	719	8.37
Achievement Test, Level II	154	1.95	351	4.09
Strong Vocational Interest Blank	501	6.34	682	7.94
Total	7,906	100.00	8,586	100.00

When the participating institutions are classified by types, as in Table III, it is found that about 72 per cent of those in the 1958 fall program were liberal arts colleges or schools of business in colleges and universities, as compared with about 65 per cent for the previous fall program. The number of participating schools of business in colleges and universities increased from twenty-one in the fall of 1957 to twenty-nine this fall, while liberal arts colleges increased in number from twenty-eight to thirty. Independent business schools constituted approximately 13 per cent of the participating institutions this fall, and technical colleges, junior colleges, and teachers colleges together made up the remaining 15 per cent.

TABLE III  
PARTICIPATION, BY TYPES OF COLLEGES, IN 1957 AND 1958 FALL PROGRAMS

T E S T	FALL, 1957		FALL, 1958	
	NUMBER	PER CENT	NUMBER	PER CENT
Liberal Arts Colleges	28	37.33	30	36.59
Schools of Business in Colleges and Universities	21	28.00	29	35.37
Independent Business Schools	10	13.33	11	13.41
Technical Colleges	9	12.00	7	8.53
Junior Colleges	5	6.67	3	3.66
Teachers Colleges	2	2.67	2	2.44
Total	75	100.00	82	100.00

The geographical distribution of the participating institutions is as follows: New England, 7; Middle Atlantic, 19; North Central, 28; South, 13; West, 12; Mexico, 1; Canada, 1; and Philippines, 1. Twenty-seven states were represented. Pennsylvania again led with nine participants, followed by California and New York with six each, and Illinois, Iowa, Ohio, and Wisconsin with five each.

The Institute's Committee on Personnel Testing appreciates the continued cooperation of the participating colleges and universities in the College Accounting Testing Program. Comments on the program, or suggestions for improving it, will be welcomed by the Committee and by the Project Office staff.

## SUMMARY OF TEST RESULTS

The results of the 1958 fall program are summarized in the tables on the following pages in the form of distributions of scores of the students tested and distributions of the medians of the participating institutions. Only the recommended forms of the tests are included in this summary. Except in the case of the Level II Achievement Test, the distributions are based on the scores of students who took the tests on a required basis, or who were in classes where 90 per cent or more of the students voluntarily took the tests. Since the Level II, Form D, Achievement Test was not used very extensively in this fall program, the scores of all students tested are included in the distribution in Table VIII.

The fall program median for each of the tests is marked by the short, horizontal line near the middle of the distribution. For purposes of comparison, the norm medians based on the results of previous fall programs are shown by the broken lines extending across the distribution columns. Vertical lines adjacent to the frequency distributions demarcate the middle 50 per cent of the scores in this program. Statistics at the bottom of each distribution column give the number of participants, the quartiles, medians, ranges of scores, and the 10th and 90th percentile points for the program. Quartiles, 10th, and 90th percentile points are computed only for distributions containing fifteen or more frequencies.

A brief verbal summary of the test results is given below.

*Orientation Test, Form B.* - The distributions of scores and college medians on the Orientation Test, Form B, for 6,025 first year accounting students are shown in Table IV. On all three scales of the test - verbal, quantitative, and total - the medians are slightly above the norm medians for the combined fall programs of 1956 and 1957.

The results for a small group of sixty-eight second year students in four colleges where the Orientation Test was administered this fall are shown in Table V. This group has a quantitative median that is three points above the norm median for the combined fall programs of 1950 through 1957. The verbal and total score medians of this second year group fall just below the corresponding norm medians.

In general, the results of the Orientation Test for this fall are quite similar to those of recent fall programs, and no substantial change in the aptitude levels of the first and second year groups is indicated.

*Achievement Test, Level I, Forms B and B-S.* - While the Achievement Tests are designed primarily for use near the end of the semester or college year, a few colleges and universities use these tests in the fall program each year. Form B of the Level I Achievement Test was administered to 194 first year students in nine institutions in this program, and the results are shown in Table VI. The median score for this group is about seven raw-score points below the norm median, which is based on the results of the 1949, 1956, and 1957 fall programs.

Form B-S, a fifty-minute form of the Level I Achievement Test, was taken by 303 first year accounting students in nine colleges. The group median is within a point of the 1956-57 fall norm median, as shown in Table VI.

At the second year level, the median score for 145 students in three colleges on the Level I, Form B-S, Achievement Test is quite favorable. This median is

almost six points above the norm median for the past two fall programs, and approximately two-thirds of the students have scores in the upper half of the norms. These results are summarized in Table VII.

*Achievement Test, Level II, Form D.* - The distributions of scores and college medians on Form D of the Level II Achievement Test for 156 seniors in ten colleges is given in Table VIII. In comparison with the norm median for the fall programs of 1950 through 1957, the senior median this fall is quite high. Approximately two-thirds of the seniors tested this fall rank in the upper half of the norms for this two-hour achievement test.

Over-all, the 1958 fall program test results do not show any significant trend in the aptitude level of first and second year students, as compared with past years. The Level I Achievement Test medians of the first year students tested this fall are somewhat below the established norm medians, but there is some indication that there may be an upward trend in the knowledge of principles and procedures of accounting of students at the second year and senior levels. It should be noted, however, that the Achievement Test results in the fall program are based on relatively small groups of students.

*Note:* A confidential, specially marked copy of this bulletin is being sent to each participating institution, showing the placement of its medians in the distributions of class medians.



TABLE IV  
ORIENTATION TEST, FORM B, FIRST YEAR STUDENTS

V E R B A L			Q U A N T I T A T I V E			T O T A L		
RAW SCORE	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES	RAW SCORE	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES	RAW SCORE	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES
99-100								
96						160		
93						155		
90			60	4		150		
87	2		58	11		145		
84	2		56	4		140		
81	10		54	34		135	7	
78	8		52	49		130	8	
75	14		50	68		125	15	
72	28		48	83		120	13	
69	24		46	67		115	29	
66	43		44	119		110	41	
63	63		42	148		105	68	
60	92		40	176		100	95	
57	125		38	236		95	142	
54	148		36	231		90	156	
51	161		34	244	2	85	191	
48	209		32	304	1	80	283	
45	259		30	301	4	75	355	1
42	310	1	28	382	5	70	354	4
39	371	9	26	406	9	65	435	7
36	426	4	24	388	11	60	436	7
33	445	9	22	428	11	55	522	6
30	468	3	20	411	6	50	553	9
27	489	11	18	406	4	45	507	12
24	469	9	16	377	2	40	475	4
21	462	2	14	294		35	388	5
18	360	4	12	256	1	30	323	1
15	338	4	10	186		25	244	
12	259		8	136		20	165	
9	177		6	102		15	120	
6	156		4	77		10	63	
3	74		2	48		5	28	
0-2	33		0-1	49		0-4	9	
Total	6025	56	Total	6025	56	Total	6025	56
Q3	41.9	36.0	Q3	33.8	27.6	Q3	73.5	63.6
Md	31.3	29.5	Md	25.3	24.7	Md	56.3	53.3
Q1	21.7	25.3	Q1	17.9	22.2	Q1	41.8	46.7
Range	0-87	15.0-44.4	Range	0-60	13.7-34.3	Range	0-136	32.2-76.9
10 %ile	13.9	19.2	10 %ile	12.0	19.3	10 %ile	29.5	39.6
90 %ile	53.2	40.5	90 %ile	41.8	30.7	90 %ile	89.3	69.6

- - - Median, combined fall programs, 1956 and 1957

TABLE V  
ORIENTATION TEST, FORM B, SECOND YEAR STUDENTS

V E R B A L			Q U A N T I T A T I V E			T O T A L		
RAW SCORE	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES	RAW SCORE	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES	RAW SCORE	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES
99-100								
96						160		
93						155		
90			60			150		
87			58	1		145		
84			56			140		
81			54	2		135		
78			52	2		130		
75			50	2		125		
72			48	4		120	1	
69	1		46			115		
66			44	1		110	2	
63	4		42	5	1	105	4	
60	4		40	7	1	100	3	
57	3		38	7		95	6	
54	4		36	2		90	2	
51	4		34	4		85	2	1
48	5		32	2		80	4	1
45	1	2	30	2	1	75	8	
42	3		28	4	1	70	3	
39	6	1	26	8		65	12	1
36	5	1	24	2		60	3	
33	3		22	3		55	8	1
30	5		20	6		50	4	
27	5		18	1		45	3	
24	8		16	1		40	1	
21	2		14	2		35		
18	3		12			30		
15			10			25	2	
12	1		8			20		
9	1		6			15		
6			4			10		
3			2			5		
0-2			0-1			0-4		
Total	68	4	Total	68	4	Total	68	4
Q3	53.3		Q3	42.0		Q3	92.5	
Md	39.5		Md	35.5		Md	71.7	
Q1	28.2		Q1	26.5		Q1	59.4	
Range	11-71	37.5-46.5	Range	14-58	29.0-43.0	Range	27-120	58.8-87.5
10 %ile	23.7		10 %ile	20.9		10 %ile	51.0	
90 %ile	61.7		90 %ile	50.2		90 %ile	105.3	

- - - Median, combined fall programs, 1950 through 1957

TABLE VI

ACHIEVEMENT TEST, LEVEL I, FORMS B AND B-S  
FIRST YEAR STUDENTS

FORM B			FORM B-S		
RAW SCORE	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES	RAW SCORE	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES
176					
172					
168					
164					
160					
156					
152	1				
148					
144					
140					
136	3				
132	2				
128	2				
124	3				
120	2		60	1	
116	3		58	1	
112	6		56	5	
108	6		54		
104	13		52	9	
100	9		50	8	
96	10	2	48	8	
92	14	2	46	9	
88	10		44	15	
84	9		42	11	
80	13	1	40	14	1
76	11	1	38	15	
72	16	1	36	22	1
68	11	1	34	18	2
64	10		32	11	
60	8		30	14	
56	9		28	19	
52	3		26	17	1
48	6	1	24	30	4
44	1		22	18	
40	4		20	9	
36	3		18	13	
32	2		16	11	
28			14	8	
24	2		12	6	
20	1		10	2	
16	1		8	4	
12			6	3	
8			4	1	
4			2	1	
0-3			0-1		
Total	194	9	Total	303	9
Q3	100.7		Q3	40.8	
Md	82.8	82.0	Md	31.4	27.0
Q1	67.4		Q1	24.0	
Range	16-153	48.0-97.3	Range	3-60	24.0-40.8
10 %ile	51.6		10 %ile	17.0	
90 %ile	113.7		90 %ile	48.4	

- - - Median, combined fall programs,  
1949, 1956 and 1957

- - - Median, combined fall programs,  
1956 and 1957

TABLE VII  
ACHIEVEMENT TEST, LEVEL I, FORM B-S  
SECOND YEAR STUDENTS

RAW SCORE	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES
60		
58		
56	3	
54	5	
52	4	
50	6	
48	7	
46	12	
44	10	
42	13	1
40	13	
38	10	2
36	14	
34	6	
32	3	
30	11	
28	11	
26	1	
24	7	
22	2	
20	3	
18	1	
16		
14	1	
12		
10	2	
8		
6		
4		
2		
0-1		
Total	145	3
Q3	46.1	
Md	40.1	
Q1	31.5	
Range	11-57	39.0-42.0
10 %ile	25.6	
90 %ile	51.2	

- - - Median, combined fall programs, 1956 and 1957

TABLE VIII  
ACHIEVEMENT TEST, LEVEL II, FORM D,  
SENIOR STUDENTS

RAW SCORE	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES
100	1	
98		
96	1	
94	3	
92	2	
90	4	
88	3	
86	4	
84	7	
82	8	
80	3	
78	3	
76	5	
74	5	1
72	6	
70	6	1
68	4	1
66	7	1
64	9	1
62	4	1
60	12	1
58	6	
56	5	1
54	4	
52	2	
50	8	1
48	3	
46	5	
44		
42	5	
40	1	1
38	2	
36	5	
34	1	
32		
30		
28	1	
26	3	
24	3	
22		
20	1	
18	1	
16	1	
14		
12	1	
10		
8		
6	1	
4		
2		
0-1		
Total	156	10
Q3	78.0	
Md	64.7	64.0
Q1	51.3	
Range	7-100	40.0-74.0
10 %ile	37.0	
90 %ile	87.2	

- - - Median, combined fall programs, 1950 through 1957